

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION**

UNITED STATES OF AMERICA

PLAINTIFF

V.

CAUSE NO. 3:14-CV-751-CWR-FKB

WILEY R. KUYRKENDALL, et al.

DEFENDANTS

**ORDER CONFIRMING SALE
AND DIRECTING DISTRIBUTION OF SALE PROCEEDS**

This matter is before the Court upon the Motion of the United States to Confirm Sale and Direct Distribution of Sale Proceeds. The Court having carefully considered the Motion and the record in this case and otherwise being fully informed in the premises, it is hereby ORDERED, DIRECTED, AND ADJUDGED as follows:

1. The Motion to Confirm Sale and Direct Distribution of Sales Proceeds is GRANTED.

2. The sale at public auction on June 5, 2019, of the parcel of real property comprising the land with all improvements and appurtenances thereon and thereunto at 200 Grandview Court, Pearl, Mississippi, in Rankin County, Mississippi, to T&J investments, LLC for \$210,000 is CONFIRMED, the property being more particularly described as follows:

Lot 23, Patrick Farms, Phase One, Part Three, a subdivision according to a map or plat thereof which is on file and of record in the office of the Chancery Clerk of Rankin County at Brandon, Mississippi, in Plat Cabinet C at slot 127, reference to which is hereby made in aid and as a part of this description.

3. The property Appraisal and Liquidation Specialists unit of the Internal Revenue Service is DIRECTED to prepare and deliver a deed to the buyer of the property, T&J Investments, at 510 Kersh Circle, Flowood, Mississippi 39232.

4. The Clerk of this Court is DIRECTED to distribute the \$210,000.00 (plus any interest thereon) in sale proceeds currently held in the registry of this Court as follows:

- (a) First, to the United States, \$1,734.26 for the expenses of sale, including any expense incurred to secure or maintain the property pending sale and confirmation of the sale by the Court, by mailing a check in that amount made payable to the “United States Treasury” to:

Katherine Young
IRS Advisor
1555 Poydras Street
Suite 220, Mail Stop 65
New Orleans, Louisiana 70112;

- (b) Second, to T&J Investments, LLC, \$1,902.00 for ad valorem taxes of Rankin County, Mississippi, that accrued on the property from January 1, 2019, through June 5, 2019, that will not be due and payable to the Tax Collector of Rankin County until February 1, 2020, by mailing a check in that amount made payable to “T&J Investments, LLC” to:

T&J Investments, LLC
510 Kersh Circle
Flowood, Mississippi 39232;

- (c) Third, to the United States, the remainder of the sale proceeds in the amount \$206,363.74, plus any accrued interest, for application to the unpaid balances of the federal income tax liabilities of Wiley Randolph Kuyrkendall for tax years 2001 and 2002 by mailing a check made payable to the “United States Treasury” to:

William E. Thompson
Department of Justice, Tax Division
Office of Review
Post Office Box 310

Washington, D.C. 20044

5. In addition to the distribution of this Order that will be made by filing the Order in the ECF System maintained by the Clerk, the Clerk of this Court is instructed to mail a copy of this Order to the following:

Wiley Randolph Kuyrkendall
1490 West Government Street
Unit 7
Jackson, Mississippi, 39042

SO ORDERED, this the 31st day of October, 2019.

s/ Carlton W. Reeves
UNITED STATES DISTRICT JUDGE